such as the RIE with respect to the oxide layer 36 (FIG. 1(h)). Then, the insulating layer and the contact hole are formed, and the aluminum wiring is conducted by the normal processes, thus completing the MOSFET."

In the Claims:

The following replacement claims are respectfully submitted:

6. (Four Times Amended) A semiconductor device comprising:

first and second gates formed on active regions of a substrate, said first and second gates each consisting of a refractory metal layer on a polysilicon layer;

a field oxide formed on the substrate between said first and second gates;

side walls formed on side surfaces of said first and second gates, said side walls being a silicon oxide film;

a protective layer formed selectively on said field oxide to prevent overetching of said field oxide, said protective layer being a material different than said field oxide; and an insulating layer, a contact hole, and a connecting wire formed above a surface of the substrate.

- 11. (Twice Amended) A semiconductor device comprising:
- a gate formed on an active region of a substrate;
- a field oxide formed on the substrate adjacent the active region;
- a protective layer formed on said field oxide to prevent overetching of said field

oxide, said protective layer being a material different than said field oxide; and an insulating layer, a contact hole, and a connecting wire formed above a surface of the substrate,

said protective layer being formed on said field oxide only.

16. (Twice Amended) A semiconductor device comprising:

a gate formed on an active region of a substrate, said gate consisting of a refractory metal layer on a polysilicon layer;

side walls formed on side surfaces of said gate, said side walls being a silicon oxide film;

a field oxide formed on the substrate adjacent the active region;

a protective layer formed on said field oxide to prevent overetching of said field oxide, said protective layer being a material different than said field oxide; and an insulating layer, a contact hole, and a connecting wire formed above a surface of the substrate,

said protective layer being formed on said field oxide only.